



2018 GENERAL FUND BUDGET

EAST DONEGAL
TOWNSHIP

LANCASTER COUNTY

REASSESSMENT

2018



www.co.lancaster.pa.us/ta

2018 FINAL NOTICE OF REASSESSMENT STATISTICS

Countywide Percent Change by Parcel - Average
31.95%

Countywide Percent Change by Parcel - Median
29.41%

Township Percent Change by Parcel - Average
27.28%

Township Percent Change by Parcel - Median
25.39%

Prior Taxable Assessment
\$517,443,800

New Taxable Assessment
\$655,831,600
26.74% Increase



Pennsylvania General Assembly

Legislation Quick Search



Enter a search term...

SEARCH

[Advanced Search](#)

§ 8823. Limitation on tax increase after countywide reassessment.

(a) Scope.--

(1) Except as set forth in paragraph (2), this section applies to taxing districts in counties within the scope of this chapter under section 8801(b)(1) (relating to short title and scope of chapter).

(2) This section does not apply to a school district subject to section 327 of the act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act.

(3) Except as set forth in subsection (f), this section shall apply to all rates of taxes levied on an assessment roll after a countywide revision as provided in subsection (b) including millage rates established by referendum.

(b) Initial rate.--In the first year that any county implements a countywide revision of assessment by revaluing the properties and applies an established predetermined ratio or changes its assessment base by applying a change in the predetermined ratio, a taxing district levying its real estate taxes on the revised assessment roll for the first time shall reduce each tax rate levied by the taxing district, if necessary, so that the total amount of taxes levied for that year against the real properties contained in the duplicate for that rate does not exceed the total amount it levied on the properties in the preceding year. Each tax rate shall be fixed at a figure that will accomplish this purpose.

subsection (b), a taxing district may, by a separate and specific vote, establish a final tax rate for the first year in which the reassessment is implemented to levy its real estate taxes on the revised assessment. Each tax rate under this subsection shall be fixed at a figure which limits the total amount of taxes levied for that year against the real properties contained in the duplicate for the preceding year to not more than 10% greater than the total amount it levied on the properties the preceding year, notwithstanding the increased valuations of the properties under the revised assessment.

TAX RATE CALCULATION

Calculated Revenue

2017 Tax Rate - 3.95 mils

$$\begin{aligned} \text{Prior Taxable Assessment} & \times \text{Tax Rate} = \text{Revenue} \\ \$517,443,800 & \times 0.00395 = \$2,043,899.85 \end{aligned}$$

Calculate New Tax Rate

$$\begin{aligned} \text{Revenue} \div \text{New Taxable Assessment} & = \text{Tax Rate} \\ \$2,043,899.85 / 655,831,600 & = 0.0031165 \\ \text{Base Tax Rate} & = 3.1165 \text{ mils} \end{aligned}$$

BUDGET OVERVIEW

- 2018 Projected Total Revenue - \$4,848,625.00
- 2018 Projected Total Expenditures - \$4,846,651.34
- Millage 3.1165
 - ❖ 1 Mill Equals \$655,831.60



PROPERTY TAX BILL FOLLOWING REASSESSMENT

- ✓ Real Estate Taxes
 - Previous Assessment - \$160,000
 - Average Increase In Assessed Value - 27.28%



PROPERTY TAX BILL FOLLOWING REASSESSMENT

✓ Real Estate Taxes

➤ Previous Assessment - \$160,000

➤ Average Increase In Assessed Value - 27.28%

Example #1

Previous Assessment -

\$160,000

New Assessment -

\$203,200

Increase - 27%

2017 Twp Tax - \$632.00

2018 Twp Tax - \$633.00

Example #2

Previous Assessment -

\$160,000

New Assessment -

\$184,000

Increase - 15%

2017 Twp Tax - \$632.00

2018 Twp Tax - \$573.00

Example #1

Previous Assessment -

\$160,000

New Assessment -

\$216,000

Increase - 35%

2017 Twp Tax - \$632.00

2018 Twp Tax - \$673.00



PROPERTY TAX BILL FOLLOWING REASSESSMENT

✓ Real Estate Taxes

➤ Previous Assessment - \$160,000

➤ Average Increase In Assessed Value - 27.28%

Example #1

Previous Assessment -
\$160,000

New Assessment -
\$203,200

Increase - 27%

2017 Twp Tax - \$632.00

2018 Twp Tax - \$633.00

Example #2

Previous Assessment -
\$160,000

New Assessment -
\$184,000

Increase - 15%

2017 Twp Tax - \$632.00

2018 Twp Tax - \$573.00

Example #1

Previous Assessment -
\$160,000

New Assessment -
\$216,000

Increase - 35%

2017 Twp Tax - \$632.00

2018 Twp Tax - \$673.00



PROPERTY TAX BILL FOLLOWING REASSESSMENT

✓ Real Estate Taxes

➤ Previous Assessment - \$160,000

➤ Average Increase In Assessed Value - 27.28%

Example #1

Previous Assessment -
\$160,000

New Assessment -
\$203,200

Increase - 27%

2017 Twp Tax - \$632.00

2018 Twp Tax - \$633.00

Example #2

Previous Assessment -
\$160,000

New Assessment -
\$184,000

Increase - 15%

2017 Twp Tax - \$632.00

2018 Twp Tax - \$573.00

Example #1

Previous Assessment -
\$160,000

New Assessment -
\$216,000

Increase - 35%

2017 Twp Tax - \$632.00

2018 Twp Tax - \$673.00



GENERAL FUND - REVENUE

✓ Real Estate Taxes

➤ New Taxable Assessment- \$655,831,600

❖ Collected By Lancaster County Treasurer's Office

❖ Projected Revenue From Property Tax - \$2,043,900

❖ Represents Approximately 42% of Revenue



GENERAL FUND - REVENUE

- ✓ Local Tax Enabling Act (30% of Revenue)
 - 2018 Earned Income Tax - \$1,171,000.00
 - 2018 Real Estate Transfer Tax - \$180,000.00
 - 2018 Local Services Tax - \$120,000.00



GENERAL FUND - REVENUE

- ✓ Interfund Transfers
 - Capital Reserve - \$200,000
 - Emergency Services Capital Reserve - \$100,000
 - Trash and Recycling - \$100,000
 - Park and Recreation - \$57,100
- ✓ PennDOT Grant - \$147,200
 - ❖ Route 441/Route 772 Intersection



GENERAL FUND - EXPENDITURES

✓ Public Works

➤ Projects Include:

❖ East High Street Reconstruction

- Roadway
- Storm Sewer Facilities
- Curbs
- Sidewalks

❖ Replacement of Storage Building



HIGHWAY AID FUND

➤ Highway Aid Projects:

- ❖ Village Square Drive / Morning Circle
- ❖ Beattys Tollgate Road
- ❖ Oil and Chip (Donegal Springs Rd., Iron Bridge Rd., Long Lane, Oak Rd., Beattys Tollgate Rd.)
- ❖ Winter Salt



GENERAL FUND - EXPENDITURES

✓ Public Safety

➤ Public Safety-Police line items total
\$1,358,045 (30% of Expenditures)



➤ Public Safety-Fire line items total \$447,748
(9 % of Expenditures)

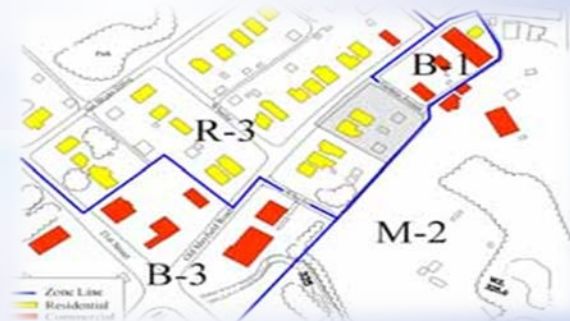


➤ Emergency Management and Ambulance line
items total \$27,850



GENERAL FUND - EXPENDITURES

- ✓ Planning/Zoning and Code Enforcement
 - Planning/Zoning and UCC Code Enforcement line items total \$84,792
 - ❖ Codification of Zoning Ordinance Update - \$7,000.00



GENERAL FUND - EXPENDITURES

- ✓ Parks and Recreation
 - Parks and Recreation total \$181,500
 - Projects
 - ❖ Fuhrman Park Ballfield Renovation and Fencing
 - ❖ R&J Pavilion Roof
 - ❖ Fuhrman Park Pavilion Repairs
 - ❖ Chickies Creek Day Use Farmhouse
 - ❖ Riverfront Park Playground Equipment
 - ❖ Fuhrman Park Parking Lot Paving/Line Painting



GENERAL FUND - EXPENDITURES

- ✓ Debt Service

- Debt Service - \$312,233



- ✓ Capital Building Projects

- Public Works Storage Building Replacement - \$120,000



EMPLOYEE WAGES - EXPENDITURES

- Wages for full-time and part-time employees represent \$474,302 (10% of the Township's General Fund expenditures)
 - ❖ Employee wages incorporated in various budget categories
 - ❖ 3% wage increase for employees



WHERE YOUR PROPERTY TAX DOLLARS GO



Millage Rates

East Donegal Township -	3.95
Lancaster County -	3.735
Donegal School District -	22.879

*Millage Rates: 2017 County-Municipal & 2017-18 School District